

SENATE BILL 459

Introduced by Van Valkenburg

3/08	Introduced
3/08	First Reading
3/08	Referred to Taxation
3/22	Hearing
3/28	Committee Report--Bill Passed as Amended
4/02	2nd Reading Passed
4/03	3rd Reading Passed
	Transmitted to House
4/04	First Reading
4/04	Referred to Taxation
4/11	Hearing
4/12	Tabled in Committee

1 *Senate* BILL NO. *459*
 2 INTRODUCED BY *[Signature]*
 3 BY REQUEST OF THE SENATE
 4 COMMITTEE ON TAXATION

5
 6 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING THE ELECTORATE
 7 OF A TAXING UNIT TO EXEMPT THE TAXING UNIT FROM THE PROPERTY
 8 TAX LIMITATIONS SET FORTH IN TITLE 15, CHAPTER 10, PART 4,
 9 MCA; AND AUTHORIZING THE REINSTATEMENT OF THE LIMITATIONS BY
 10 THE ELECTORATE OF THE TAXING UNIT."
 11

12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

13 NEW SECTION. **Section 1.** Local property tax limitations
 14 removed if approved by local voters. (1) (a) The limitations
 15 set forth in this part on the amount of taxes that may be
 16 levied do not apply to a taxing unit if the voters in the
 17 taxing unit approve the removal of the limitations at a
 18 regularly scheduled election.

19 (b) The voters of a taxing unit that has been exempted
 20 from the property tax limitations of this part may provide
 21 that the limitations once more apply to the taxing unit if
 22 the reinstatement is approved by the voters at a regularly
 23 scheduled election. Unless otherwise provided in the
 24 petition or resolution submitting the question to the
 25 voters, property taxes are limited to the amount levied for

1 the taxable year in which the election is conducted.

2 (2) The governing body of the taxing unit may refer the
 3 question of exempting the taxing unit from the limitations
 4 of this part or of reinstating the limitations to the
 5 voters, or if the taxing unit is a county, city, town, or
 6 consolidated local government, the electorate may initiate
 7 putting the question to the voters as provided in 7-5-132.

8 (3) Any exemption or reinstatement of limitations
 9 approved by the voters pursuant to this section is effective
 10 for tax years beginning after December 31 of the year the
 11 question is approved by the voters.

12 NEW SECTION. **Section 2.** Codification instruction.
 13 [Section 1] is intended to be codified as an integral part
 14 of Title 15, chapter 10, part 4, and the provisions of Title
 15 15, chapter 10, part 4, apply to [section 1].

-End-



-2- INTRODUCED BILL
 SB 459

APPROVED BY COMMITTEE
ON TAXATION
AS AMENDED

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10 THE ELECTORATE OF THE TAXING UNIT; AND PROVIDING AN
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15 removed if approved by local voters. (1) (a) The limitations
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14 [Section 1] is intended to be codified as an integral part
15 of Title 15, chapter 10, part 4, and the provisions of Title
16 15, chapter 10, part 4, apply to [section 1].

17 NEW SECTION. SECTION 3. EFFECTIVE DATE. [THIS ACT] IS
18 EFFECTIVE ON PASSAGE AND APPROVAL.

-End-



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